

NEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION  
**MEALS & RENTALS TAX RETURN**

FOR DRA USE ONLY

**STOP**

**MAKE SUFFICIENT COPIES FOR ALL YOUR FILING PERIODS BEFORE FILLING OUT THIS FORM.**

**BUSINESS NAME** \_\_\_\_\_

License Number

Tax Period (Mo/Yr)

**Due on the 15th day of  
the month following the  
close of the tax period.**

Amended  
Return ☐

**IF THIS IS YOUR FINAL RETURN, PLEASE GIVE REASON:**

☐ ① Business Discontinued    ☐ ② Change in Organization    ☐ ③ Business Sold    Last Day of Business \_\_\_\_\_

**RECEIPTS FROM MEALS AND BEVERAGES**

1	Tax Excluded Receipts.....	1		
2	Meals Tax at 8% (Multiply Line 1 by .08).....	2		
3	Tax Included Receipts.....	3		
4	Meals Tax at 7.41% (Multiply Line 3 by .0741).....	4		
5	<b>Total Meals Tax</b> (Line 2 plus Line 4).....	5		

**RECEIPTS FROM RENTALS**

6	Room Rental Receipts.....	6		
7	Permanent Resident Receipts.....	7		
8	Taxable Room Rental Receipts (Line 6 minus Line 7).....	8		
9	<b>Total Room Rental Tax</b> (Multiply Line 8 by .08 or .0741).....Check rate used: <input type="checkbox"/> .08 <input type="checkbox"/> .0741 .....	9		
10	Motor Vehicle Rental Receipts.....	10		
11	<b>Total Motor Vehicle Rental Tax</b> (Multiply Line 10 by .08 or .0741)....Check rate used: <input type="checkbox"/> .08 <input type="checkbox"/> .0741 .....	11		
12	<b>Total Tax</b> ( Line 5 plus Line 9 plus Line 11).....	12		

**DEDUCTIONS AND ADDITIONS**

13	Commission (Line 12 multiplied by .03.) ..... (See 3% commission eligibility requirement in General Instructions)	13		
14	Original Return Payment/Credit Memo/Estimated Payments.....	14		
15	<b>Total Deductions</b> (Line 13 plus Line 14).....	15		
16	Interest (See instructions).....	16		
17	Penalty for Failure to Pay (See instructions).....	17		
18	Penalty for Failure to File (See instructions).....	18		
19	<b>Total Additions</b> (Sum of Lines 16, 17 & 18).....	19		
20	<b>Total Due</b> (Line 12 minus Line 15, plus Line 19) Make check payable to State of New Hampshire..... <b>Enclose, but do not staple or tape, your payment with the return.</b>	20		
21	<b>Tax Exempt Meals &amp; Rentals Receipts</b> (See instructions).....	21		

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Under penalties of perjury, I declare that I have examined this form and to the best of my belief it is true, correct and complete.  
If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge.

**SIGNATURE (IN INK)** (Failure to sign may result in the assessment of penalties.)

PREPARER OTHER THAN TAXPAYER

DATE

TELEPHONE NUMBER

DATE

PREPARER'S TAX IDENTIFICATION NUMBER

MAIL  
TO:

NH DEPT OF REVENUE ADMINISTRATION  
DOCUMENT PROCESSING DIVISION  
PO BOX 2035  
CONCORD NH 03302-2035

PREPARER'S ADDRESS

CITY/TOWN, STATE, ZIP CODE

DP-14  
Rev. 9/04